

1 Keith J. Tierney  
Trustee  
2 10580 N. McCarran Blvd., Bldg. 115-403  
Reno, NV 89503  
3 (775) 622-3850  
4  
5

E-Filed 6/7/2010

6 **UNITED STATES BANKRUPTCY COURT**

7 **DISTRICT OF NEVADA**

8 IN RE:

CASE NOS. BK-N-09-52177-GWZ  
BK-N-09-52178-GWZ  
BK-N-09-52181-GWZ  
(Jointly administered under 09-52177)

9 WES CONSTRUCTION COMPANY,  
INC., a Nevada corporation,

10 HEAVY EQUIPMENT SERVICES,  
11 LLC

A Nevada limited liability company,

12 TRUCKING SERVICES, LLC,  
13 A Nevada limited liability company,

14 Debtors.

CHAPTER 7

**DECLARATION OF STEVE A.  
BENNYHOFF IN SUPPORT OF  
OPPOSITION TO OFFICIAL  
COMMITTEE OF UNSECURED  
CREDITORS' MOTION FOR ORDER 1)  
RECONSIDERING ORDERS  
APPROVING CHAPTER 7 TRUSTEE'S  
EX PARTE APPLICATIONS TO  
EMPLOY AND TO PAY STEVE  
BENNYHOFF; 2) REQUIRING MR.  
BENNYHOFF TO DISGORGE FEES  
PAID TO HIM DURING THE CHAPTER  
11 PHASE OF THIS CASE; AND 3)  
PROVIDING FOR THE CONTINUANCE  
OF THE § 1102(a)(1) UNSECURED  
CREDITORS' COMMITTEE; RULE  
2014 STATEMENT**

Hearing Date: June 21, 2001

Hearing Time: 2:00 p.m.

22 \_\_\_\_\_ /  
23 Steve A. Bennyhoff, under penalty of perjury of the laws of the United States,  
24 declares:

- 25 1. I am a resident of Washoe County, Nevada.  
26 2. I received a degree in accounting from the University of Montana in 1974  
27 and became a certified public accountant in 1983. My certificate has been inactive, by  
28 choice, since 1990.

1           3.       Since 1988 I have worked in the private sector, primarily in charge of  
2 financial operations, for a variety of companies. My resumé is attached as Exhibit A.

3           4.       The Trustee has engaged me as an independent contractor to perform basic  
4 accounting services for the estate to fulfill his duties under §704(a). The list of duties  
5 includes but has not been limited to the following:

- 6           •       Made calculations and booked journal entries adjusting the accounts for the  
7 items sold at the Ritchie Bros. and Lightning auctions.
- 8           •       Located the hard copy payroll records and created spreadsheets to capture  
9 the weekly payroll totals to be able to prepare W-2s, as well as capture payment  
10 information for 1099s.
- 11          •       Purchased software and supplies, then created, printed and mailed W-2's  
12 and 1099's.
- 13          •       Terminated AT&T land and wireless lines still active in February.
- 14          •       Terminated licenses, policies, and services no longer needed by WES  
15 Construction.
- 16          •       Interfaced with insurance companies and State agencies to provide data to  
17 assist with year-end information reporting and audits.
- 18          •       Reconciled Heritage Bank checking accounts and Hartman Trust account to  
19 WES Construction general ledger.
- 20          •       Interfaced with Lisa and Kandi on an on-going basis to help answer  
21 questions and review
- 22          •       Facilitated the boxing and return of WES Construction's mailing machine  
23 to Pitney Bowes.

24 In addition, these tasks still need to be completed:

- 25          •       Coordinate with R Construction in preparing an income statement that  
26 determines the net profit resulting from Roy Walker's completion of the utility  
27 contracts that were unfinished as of 9/1/09.
- 28          •       Reconstruct from hardcopy reports financial information for WES

1 Construction to enable the accounting firm to prepare financial statements and tax  
2 returns for 2009.

- 3 • Calculate profit/loss on the sale and book journal entries for WES Trucking,  
4 Inc. auction items.
- 5 • Prepare trial balances for 2008 and 2009 for WES Trucking, Inc. and  
6 Commercial Snow Clearing LLC to give to accounting firm for preparation and tax  
7 return filing.
- 8 • Compile data to provide to ING to be able to conduct non-discrimination  
9 tests and prepare Form 5500 for the 401K program.
- 10 • Continue to respond to requests for information in regards to unemployment  
11 claims, audits of payroll information for 2009 from Nevada and California, sales  
12 and use tax report, and various other requests until no longer necessary.

13 5. I have not been asked by the Trustee to audit or otherwise certify any  
14 accounting results to the Trustee. I have been asked by the Trustee to make certain the  
15 information I do prepare is in a form that can be passed on to a certified public accounting  
16 firm for purposes of preparing tax returns for the Debtor estates.

17 6. The terms of my financial compensation to which the Trustee has agreed,  
18 are as follows:

19 \$80/hr subject to increase or decrease in the Trustee's judgment

20 7. Between 2006 and 2008, I was the Controller for Landmark Homes &  
21 Development, Inc. Landmark had a 'sister' corporation, Paragon. For a portion of the  
22 time I was at Landmark, Michael Brandt was the chief financial officer for Paragon and  
23 we interacted on certain accounting matters which affected both companies. Both before  
24 and after the WES bankruptcy case, Brandt was the financial officer responsible for  
25 accounting functions of WES and its related entities.

26 ///

27 ///

28 ///

1           8.     I do not believe that I hold or represent an interest adverse to the estate and  
2 I believe I am a disinterested person as that term is defined in 11 U.S.C. § 101(14).

3 DATED this 7<sup>th</sup> day of June, 2010.

4  
5                                 Steve A. Bennyhoff  
6                                 Steve A. Bennyhoff  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

## **EXHIBIT A**

## **STEVE A. BENNYHOFF**

**2835 Santa Ana Drive**

**Reno, NV 89502**

**(775) 722-3647**

**benny1500@aol.com**

---

### **CONTROLLER**

---

#### **Summary**

Diversified Accounting and Financial Management experience supported by: CPA and BS in Business Administration/Accounting...Well-developed communication skills... Experienced with major software programs...and Proven abilities in rapid growth and expansion situations.

Key strengths include:

* Problem Solving	* Integrity
* Cash Management	* Planning and Forecasting
* Organizational Ability	* Computer Literate
* Detail-oriented	* Positive Mental Attitude

#### **Professional Accounting Experience**

##### **CONTROLLER, Golden Gate Petroleum of Nevada, LLC** **2008**

- Responsible for accounting for 6 convenience stores in Northern Nevada
- Set up new software to track all store activities
- Supervise 3 accountants and manage corporate office

##### **CONTROLLER, Landmark Homes & Development, Inc.** **2006-2008**

- Responsible for cash management and reporting
- Supervise 4 accountants and review their work on an ongoing basis
- Work with CFO on ad hoc reports and projects

##### **TREASURER, Frontier Homes, Inc.** **2004-2006**

- Responsible for all accounting functions in this family-owned custom log home business
- Moved accounting to Quickbooks
- Established Policies & Procedure Manual
- Developed budget and annual goals with management

##### **CONTROLLER, Kokopelli Property Management** **2000-2004**

- Responsible for the accounting for all long-term (280) and short-term properties (50), 2 Home-Owners Associations, commercial building, office accounting

- Prepared and distributed monthly financial statements for all owners

**STEVE A. BENNYHOFF**

**PAGE 2**

- Utilized Yardi software to account for all properties
- Interfaced with owners, vendors, and renters on a daily basis
- Analyzed historical data to assist ownership in strategic planning
- Assisted owner with personal affairs on Quicken

**CONTROLLER, Meeting Services, Inc.**

**1997-2000**

- Responsible for all financial operations of this audio/visual rental company
- Tightened accountability and documentation for per diem and expense reporting
- Established procedures for bank line of credit reporting
- Established new Credit and Collection policy
- Wrote Travel Policy and established corporate credit card program

**CONTROLLER, Executive Business Services, Inc.**

**1994-1997**

- Voting Member of Board of Directors of this software development company
- Responsible for all financial operations and human resource functions
- Increased A/R collection time by two weeks by collecting aggressively
- Reduced costs by systematically changing to best, lowest cost service providers
- Wrote Employee Manual, Injury and Illness Preparedness Program, Travel Policy

**CONTROLLER, NCE Computer Group**

**1988-1991**

- Responsible for all financial operations, including supervision of A/R, A/P, cash management, credit and collections, payroll, preparation of financial statements, sales tax reports
- Responsible for human resource functions, including hiring and firing of personnel, selection of medical and dental programs, administration of 401K program

**STATE OF MONTANA**

Financial Assistant, MT University System	1980-
1987	
Assistant Administrator, MT Teachers' Retirement System	1979-1980
Management Analyst, MT Department of Administration	1978-1979
Senior Accountant, MT Department of State Lands	
1976-1978	

**Education**

BS in Business Administration/Accounting--University of Montana  
CPA – State of Montana (inactive)

**Software Expertise**

Microsoft Word & Excel, Quickbooks